

Consequently, after analyzing civil law of Kievan Rus' and the Halych-Volhyn' Principality, we can conclude that civil relations in these countries were settled mainly in "Rus'ka Pravda" at a high level as considering the times.

The Halych-Volhyn' Principality, being the successor of Kievan Rus', adopted its cultural and national as well as legal traditions, still its political and social development was strongly impacted by the relationships existing at that time in Central Europe, that resulted in both common and distinctive features of the civil law of mentioned states.

References

1. Безклубий І. А., Гриценко І. С. Історія українського права: посібник. – К.: Грамота, 2010. – 336 с.
2. Бойко І. Й. Історія правового регулювання цивільних, кримінальних та процесуальних відносин в Україні: навч. посіб. для студ. вищ. навч. закладів. – Львів: Видавн. центр ЛНУ імені Івана Франка, 2014. – 904 с.
3. Гончаренко В. Д., Святоцький О. Д. Хрестоматія з історії держави і права України: у 2-х т. – К.: 2000. – Т. – 462 с.

DEFINITION AND FUNCTION OF TAXES. PRINCIPLES OF TAXATION.

YURIJ DUDCHAK, 3-rd year student

OLGA KOTSIURUBA, Associate Professor

LILY KUZNETSOVA, Associate Professor, PhD (Philology)

The Ivan Franko National University of Lviv, Law faculty.

In the world practice of the national economy problem of taxes is one of the most difficult. As practice shows, there is a dependency ratio of direct and indirect taxes upon such factors as standard of living of the population, the level of culture, tradition existing taxation. According to Article 6 of the Tax Code of Ukraine tax is a mandatory and unconditional payment to relevant budget that is levied from a taxpayer subject to this Code.

The scientific community distinguishes such main features of taxes:

This is a type of payment which is fixed by an act of competent public authority.

Complimentary for person who pays. This feature is based in one-sided movement of funds from the payer to the state.

Untargeted nature of the tax payment means that tax revenues are accumulated by the state and used to satisfy needs of general public; at the same time there is no binding of funds received from payment of specific tax for funding concrete costs.

An unconditional character of the tax means tax payment without any conditions associated with taxpayer, and any counter-actions or privileges of the public entity.

Payment arrives to the corresponding level of budget or a trust fund.

The mandatory character of tax payment, based on the constitutional obligation to pay tax.

An irreversible character of tax - monies paid by the taxpayer to the budget shall not be returned.

Monetary form.

Function of taxes – it is a manifestation of his nature in action, a way of expressing its main features.

Among scientists there is still plenty of discussion about tax functions. After analyzing the different approaches we identified the following functions:

- Fiscal - This function is decisive for taxes and means that taxes fulfill its main purpose - to fill budget revenues.

- Regulating - this function helps state to regulate the production and consumption in order to the further distribution of funds received for the tasks and functions of the state and municipal authorities;

- Distributive - its task is filling the revenue part of the budget system of the country to further distribution of funds received for the tasks and functions of the state and municipal authorities;

- Stimulating - This function helps to identify targets for the development and deployment of industrial activity.

- Controlling - with her help state regulates financial and economic activities of enterprises and organizations, income citizens, their use of their property and funds observance of financial discipline, etc.

According to the article 4 of the Tax Code the tax legislation of Ukraine is based on the following principles:

1. Universal taxation – each entity is obligated to pay all relevant taxes stipulated in this Code, tax and customs legislation;

2. Equal treatment of all taxpayers by the law, exclusion of all kinds of tax discrimination, equal treatment of all taxpayers regardless of their property status, social, racial, national, religious identification, type of ownership of a legal entity, citizenship of a natural entity, place of origin of capital;

3. Unavoidability of legally established liability for violating the tax legislation;

4. Presumption of the legitimacy of decisions of a taxpayer if a provision of a law or another regulation issued on the basis of a law, or if provisions of different laws or different regulations provide for the ambiguous (multiple) construction of rights of taxpayers or controlling agencies resulting in the possibility that a decision be made to the benefit of both a taxpayer and a controlling agency

5. Fiscal sufficiency – setting taxes and fees with the view of balancing budget of revenues and expenditures;

6. Social justice – setting taxes and fees in accordance with actual solvency of the taxpayer;

7. Economic sustainability – taxes and fees should be significantly higher than costs of their administration;

8. Neutrality of taxation – setting taxes and fees in a manner that doesn't influence the increase or decrease of taxpayer competitiveness;

9. Stability – changes to any elements of taxes and levies shall not be introduced later than 6 months before the beginning of new budget period in which these changes come into force. During the budget period taxes and fees, rates and tax privileges shall not be changed during the budget year;

10. Convenience and uniformity of payments – setting deadlines for payment of taxes and fees based on timely collection of revenues to budgets in order to adequately make expenditures and on convenience to taxpayers;

11. Unified approach toward setting taxes and levies is the comprehensive legal definition of all elements of the tax.

Regulation of taxation, relating to the most urgent problems of socio-economic and political life of society. It is defined by the fact that in order to perform the functions of the social, economic, political, cultural and other spheres, the state should have adequate money funds. Formation of these funds is possible, mainly due to the timely receipt of funds, which have the form of tax payments.

References

1. Податковий кодекс України від 02.12.2010 № 2755-VI / Відомості Верховної Ради України (ВВР), 2011, N [13-14](#), N [15-16](#), N 17, ст.112
2. Фінансове право [Текст] : навч. посіб. для студ. юрид. спец. вищ. навч. закл. / М. П. Кучерявенко та ін. ; за ред. проф. М. П. Кучерявенка ; Нац. юрид. акад. України ім. Ярослава Мудрого. - Х. : Право, 2010. - 286 с.
3. Податкове право [Текст] : навч. посіб. / Н. Ю. Пришва. - К. : Юрінком Інтер, 2010. - 365 с.

THE CONCEPT OF THE METHOD OF THE MURDER FOR ORDER

YULIIA GAVRIKOVA, student

LILIA KUZNEZOVA, Associate Professor, PhD (Philology)

Lviv Ivan Franko National University

Taking into account the social and political situation in the country today, crimes against life and health of person require special study and research. Among these crimes, murders for order do not win first place in their number, but they always attract public attention.

Unfortunately, there is no unique opinion in science on the definition of "the method of the crime", including the method of the murder for order.

M. Enikeev notes that the method of the crime is a "system of techniques, actions, operating systems, that are predefined with purposes and motives of action, mental and physical qualities of the person, which are physiological and characterological features of the person's knowledge, skills, habits and attitudes to various manifestations of reality".

In return R. Belkin considers the method of the crime as "a system of actions of preparing, committing and concealing the crime, that are determined by